

UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA  
DURHAM DIVISION

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In Re:

**James Stevenson Suggs**

Case No. 10-82331

Chapter 13

Social Security No. xxx-xx-3976

Address: 1805 Buckhorn Road, Mebane, NC 27302-

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Debtor

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**OBJECTION TO CLAIM**

**NOW COMES** the Debtor above-named, through counsel, pursuant to 11 U.S.C. §502 and Bankruptcy Rule 3007, who respectfully objects to the proof of claim filed by the creditor INTERNAL REVENUE SERVICE and dated January 28, 2011, for the following reasons:

1. The Debtor previously entered into an offer in compromise with the Internal Revenue Service on September 9, 2010. A copy of said offer in compromise is attached to this Objection as "Exhibit A"
2. Per the terms of the offer in compromise, the Debtor paid a total of \$500.00 pre-petition, satisfying the terms and condition of the offer, and eliminating any liability owed to the Internal Revenue Service of tax years 2004, 2006 and 2007.

**WHEREFORE**, the Debtor prays that the Court enter an Order disallowing the claim of the Internal Revenue Service

Dated: 2/21/2011

**LAW OFFICES OF JOHN T. ORCUTT, P.C.**

/s Koury Hicks

Koury Hicks

N.C. State Bar No. 36204

6616-203 Six Forks Road

Raleigh, N.C. 27615

(919) 847-9750

claimomd.wpt (rev. 9/28/10)

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**CERTIFICATE OF SERVICE**

I, Renee Nolte, certify under penalty of perjury that I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age and that on February 22, 2011. I served copies of the foregoing **OBJECTION TO CLAIM** electronically or, when unable, by regular first-class U.S. mail, addressed to the following parties:

ERIC H. HOLDER JR.,  
United States Attorney General  
U.S. Department of Justice  
950 Pennsylvania Avenue, NW  
Washington, DC 20530-0001

U.S. Bankruptcy Administrator

Richard Hutson II  
Chapter 13 Trustee

DAVID A HUBBERT  
United States Department of Justice  
Tax Division  
950 Pennsylvania Avenue NW  
Washington, DC 20530-0001

INTERNAL REVENUE SERVICE

**Attn: Managing Agent**  
Po Box 7346  
Philadelphia, PA 19101-7346

Internal Revenue Service  
ATTN KATHY GRIFFIN  
320 FEDERAL PL, RM 335  
GREENSBORO, NC 27401

United States District Attorney' Office  
Middle District of North Carolina  
P. O. Box 1858  
Greensboro, NC 27402

s Renee Nolte

Renee Nolte